

Report of the Monson Board of Assessors

The Report of the Monson Board of Assessors is based on meetings and activities during the calendar year 2015 and expenditures for fiscal year 2016 July 1, 2015 through June 30, 2016.

Mission Statement

The Assessor's office is responsible for administering Massachusetts property tax law effectively and equitably and for producing accurate and fair appraisals of all taxable property. Taxable property would include not only real estate, but personal property for businesses as well.

Role of the Board of Assessors

The Board of Assessors consists of three elected Assessors.

The Assessors are required by Massachusetts law to value all real and personal property within the town. They value residential, commercial, industrial and personal property. Periodically, outside professional appraisers are used to assist with specialized assessments. Special assessing computer software is used to maintain values and assist with the multitude of calculations required in their work.

Every three years, the Assessors must re-value all real and personal property and submit these values to the state Department of Revenue for certification. Assessors must also maintain the values on the years between verification. This is done so that each property taxpayer in the town pays his or her fair share of the cost of local government.

The Assessors submit the Tax Rate Recapitulation Sheet annually to the Department of Revenue. The Assessors are required to annually assess taxes in an amount sufficient to cover the State and Local appropriations chargeable to the Town. The tax rate, set by the Assessors, is the basis for the budget needed to provide for services, such as schools, roads, fire, law enforcements etc. The tax rate is simply the rate, which will provide funds to pay for those services.

Assessors also have a responsibility for motor vehicle excise tax bills, originated by the State Registry of Motor Vehicles, and farm excise tax bills, generated at the local level. For motor vehicles, they update the bills to reflect recent changes and pass them onto the Town Collector for distribution. Assessors grant abatements and answer any questions regarding excise tax bills.

Additionally the Assessors have the authority to grant real estate abatements for overvaluation and personal exemptions to qualifying taxpayers.

The daily functions of the Assessors' Office is managed by Principal Assessor Alyce Johns, MAA and staff member Lauren Dowd. During the past year the staff performed interim year revaluation of all property in Town, which is required by the Department of Revenue. In addition to the revaluation, the cyclical inspection program is ongoing. This will continue in order to fulfill the Department of Revenue requirement that all properties are inspected at least once every nine years. The Assessors staff have continued their responsibilities relating to the Community Preservation Act and Senior, Veteran and Blind Exemptions Programs.

All these programs allow some taxpayers, who met certain eligibility requirements, to receive exemptions on their annual taxes. The Assessors' office provides a variety of information to the public. Assessor's maps, assessment lists, deeds and property record cards are available to review.

Certified abutters lists are prepared by the Assessors' office. The office is glad and willing to assist you during regular business hours.

Motor Vehicle Excise

Chapter 60A is issued directly from the Registry of Motor Vehicles. The first commitment for 2015 \$792,251.25. plus 8 additional motor vehicle commitments.

Top Five Taxpayers	Location	Assessed Value
Medeiros Downtown Crossing	123 Main Street	\$2,086,100.00
Sune Monson Land LLC	Macomber Road	\$1,849,300.00
Bethany Road Realty Trust	132 Bethany Road	\$1,811,400.00
Monson Materials	Various Locations	\$1,803,700.00
Monson Savings Bank	Main Street	\$1,379,100.00

After physical inspection and analysis of our appraisal methods and system by the Department of Revenue certification was received. For fiscal year 2016 the taxable value for the Town for real and personal property amounted to \$733,225,391.00. There was a slight increase in value. Additionally, new construction, additions, remodeling and misc. building permits resulted in new growth of \$9,747,293.00 and translates into \$162,488.00 in new tax dollars. The Department of Revenue approved the tax rate for fiscal year 2016 \$17.12 per \$1,000 of assessment. The new rate is an increase of .45 cents from last year's fiscal 2015 tax rate of \$16.67.

In conclusion, our goal and primary concern is to provide the Town with professional service completed by a competent and professional staff.

Monson Board of Assessors

Russell Bressette Jr.

Allan Curtis

Ronald Avery Jr.

THE COMMONWEALTH OF MASSACHUSETTS
DEPARTMENT OF REVENUE
TAX RATE RECAPITULATION
OF
MONSON
City / Town / District

FISCAL 2016

I. TAX RATE SUMMARY

Ia. Total amount to be raised (from IIe) \$ 27,450,692.79
Ib. Total estimated receipts and other revenue sources (from IIIe) 14,897,874.10
Ic. Tax levy (Ia minus Ib) \$ 12,552,818.69
Id. Distribution of Tax Rates and levies

CLASS	(b) Levy percentage (from LA - 5)	(c) IC above times each percent in col (b)	(d) Valuation by class (from LA - 5)	(e) Tax Rates (c) / (d) x 1000	(f) Levy by class (d) x (e) / 1000
Residential	90.6310%	11,376,745.11	664,529,596	17.12	11,376,746.68
Net of Exempt					0.00
Open Space	0.0000%	0.00	0		0.00
Commercial	3.0366%	381,178.89	22,264,855	17.12	381,174.32
Net of Exempt					0.00
Industrial	1.6864%	211,690.73	12,365,540	17.12	211,698.04
SUBTOTAL	95.3540%		699,159,991		11,969,619.04
Personal	4.6460%	583,203.96	34,065,400	17.12	583,199.65
TOTAL	100.0000%		733,225,391		12,552,818.69

Board of Assessors of

MONSON

City / Town / District

MUST EQUAL IC

NOTE : The information was Approved on 12/01/2015.

Alyce Johns, Principal Assessor, Monson, 413-267-4120
Assessor

11/20/2015 7:28 AM Signed on behalf of the Board of Assessors, S...
Date (Comments)

Do Not Write Below This Line --- For Department of Revenue Use Only

Reviewed By **James Podolak**
Date : **01-DEC-15**
Approved : **Anthony Rassias**
Director of Accounts *Mary Jane Handy*
(Mary Jane Handy)

TAX RATE RECAPITULATION

FISCAL 2016

MONSON

City / Town / District

II. Amounts to be raised

IIa. Appropriations (col.(b) through col.(e) from page 4)

\$ 26,661,806.10

IIb. Other amounts to be raised

1. Amounts certified for tax title purposes
2. Debt and interest charges not included on page 4
3. Final court judgements
4. Total overlay deficits of prior years
5. Total cherry sheet offsets (see cherry sheet 1-ER)
6. Revenue deficits
7. Offset receipts deficits Ch. 44, Sec. 53E
8. Authorized Deferral of Teachers' Pay
9. Snow and ice deficit Ch. 44, Sec. 31D
10. Other (specify on separate letter)

0.00
0.00
0.00
0.00
251,239.00
0.00
0.00
0.00
143,095.78
30,332.62

TOTAL IIb (Total lines 1 through 10)

424,667.40

IIc. State and county cherry sheet charges (C.S. 1-EC)

278,829.00

IId. Allowance for abatements and exemptions (overlay)

85,390.29

IIe. Total amount to be raised (Total IIa through IId)

\$ 27,450,692.79

III. Estimated receipts and other revenue sources

IIIa. Estimated receipts - State

1. Cherry sheet estimated receipts (C.S. 1-ER Total)
 2. Massachusetts school building authority payments
- TOTAL IIIa

\$ 8,992,002.00
668,039.00

9,660,041.00

IIIb. Estimated receipts - Local

1. Local receipts not allocated (page 3, col.(b), Line 24)
 2. Offset Receipts (Schedule A-1)
 3. Enterprise Funds (Schedule A-2)
 4. Community Preservation Funds (See Schedule A-4)
- TOTAL IIIb

1,390,700.00
0.00
1,936,234.76
547,565.00

3,874,499.76

IIIc. Revenue sources appropriated for particular purposes

1. Free cash (page 4, col.(c))
 2. Other available funds (page 4, col.(d))
- TOTAL IIIc

803,180.00
560,153.34

1,363,333.34

IIId. Other revenue sources appropriated specifically to reduce the tax rate

- 1a. Free cash..appropriated on or before June 30, 2015
 - b. Free cash..appropriated on or after July 1, 2015
 2. Municipal light source
 3. Teachers' pay deferral
 4. Other source :
- TOTAL IIId

0.00
0.00
0.00
0.00
0.00

0.00

IIIe. Total estimated receipts and other revenue sources

\$ 14,897,874.10

(Total IIIa through IIId)

IV. Summary of total amount to be raised and total receipts from all sources

- a. Total amount to be raised (from IIe)
- b. Total estimated receipts and other revenue sources (from IIIe)
- c. Total real and personal property tax levy (from Ic)
- d. Total receipts from all sources (total IVb plus IVc)

\$ 27,450,692.79
\$ 14,897,874.10
\$ 12,552,818.69
\$ 27,450,692.79

LOCAL RECEIPTS NOT ALLOCATED *

TAX RATE RECAPITULATION

MONSON

City/Town/District

	(a) Actual Receipts Fiscal 2015	(b) Estimated Receipts Fiscal 2016
==> 1 MOTOR VEHICLE EXCISE	1,061,842.92	1,051,000.00
2 OTHER EXCISE		
==> a.Meals	33,894.69	33,000.00
==> b.Room	0.00	0.00
==> c.Other	0.00	0.00
==> 3 PENALTIES AND INTEREST ON TAXES AND EXCISES	47,290.20	47,000.00
==> 4 PAYMENTS IN LIEU OF TAXES	57,265.36	57,000.00
5 CHARGES FOR SERVICES - WATER	0.00	0.00
6 CHARGES FOR SERVICES - SEWER	0.00	0.00
7 CHARGES FOR SERVICES - HOSPITAL	0.00	0.00
8 CHARGES FOR SERVICES - SOLID WASTE FEES	0.00	0.00
9 OTHER CHARGES FOR SERVICES	0.00	0.00
10 FEES	31,150.40	31,000.00
11 RENTALS	1,800.00	900.00
12 DEPARTMENTAL REVENUE - SCHOOLS	0.00	0.00
13 DEPARTMENTAL REVENUE - LIBRARIES	0.00	0.00
14 DEPARTMENTAL REVENUE - CEMETERIES	10,307.00	10,000.00
15 DEPARTMENTAL REVENUE - RECREATION	0.00	0.00
16 OTHER DEPARTMENTAL REVENUE	38,892.90	38,000.00
17 LICENSES AND PERMITS	113,264.57	85,000.00
18 SPECIAL ASSESSMENTS	0.00	0.00
==> 19 FINES AND FORFEITS	20,039.92	19,800.00
==> 20 INVESTMENT INCOME	18,153.44	18,000.00
==> 21 MEDICAID REIMBURSEMENT	84,630.70	0.00
==> 22 MISCELLANEOUS RECURRING (PLEASE SPECIFY)	0.00	0.00
23 MISCELLANEOUS NON-RECURRING (PLEASE SPECIFY)	50,728.97	0.00
24 TOTALS	\$ 1,569,261.07	\$ 1,390,700.00

I hereby certify that the actual receipts as shown in column (a) are, to the best of my knowledge correct and complete, and I further certify that I have examined the entries made on page 4 of the Fiscal 2016 tax rate recapitulation form by the City, Town or District Clerk and hereby acknowledge that such entries correctly reflect the appropriations made and the sources from which such appropriations are to be met.

Mary K. Laurie, Town Accountant, Monson, 413-267-4110

11/23/2015 11:11 AM

Accounting Officer

Date

* Do not include receipts in columns (a) or (b) that were voted by the City / Town / District Council or Town Meeting as offset receipts on Schedule A-1, enterprise funds on Schedule A-2, or revolving funds on Schedule A-3. Written documentation should be submitted to support increases / decreases of estimated receipts to actual receipts.

==> Written documentation should be submitted to support increases/ decreases of FY 2015 estimated receipts to FY2016 estimated

CERTIFICATION OF APPROPRIATIONS AND SOURCES OF FUNDING

TAX RATE RECAPITULATION

FISCAL 2016

MONSON

City / Town / District

APPROPRIATIONS							AUTHORIZATIONS	
							MEMO ONLY	
City / Town Council or Town Meeting Dates	FY*	(a) Total Appropriations of Each Meeting	(b) ** From Raise and Appropriate	(c) From Free Cash See B-1	(d) From Other Available Funds See B-2	(e) From Offset Receipts (See A-1), Enterprise Funds (See A-2), or Community Preservation Fund (See A-4)	(f) *** Revolving Funds (See A-3)	(g) Borrowing Authorization
05/11/2015	2016	25,789,464.14	22,740,164.00	284,491.00	494,668.14	2,270,151.00	457,500.00	0.00
05/11/2015	2015	165,485.20	0.00	100,000.00	65,485.20	0.00	0.00	0.00
11/02/2015	2016	706,856.76	104,574.00	418,689.00	0.00	183,593.76	0.00	0.00
Totals		26,661,806.10	22,844,728.00	803,180.00	560,153.34	2,453,744.76		
		Must Equal Cols. (b) thru (e)						

I hereby certify that the appropriations correctly reflect the votes taken by City / Town / District Council.

MONSON

Mary F. Watson, Town Clerk, Monson, 413-287-4115

11/4/2015 9:59 AM

City/Town/District

Clerk

Date